

## ABSTRACT OF THE DISCLOSURE

Apparatus and method for applying tax stamps to individual cigarette packages of different cigarette cartons, manufactured by different cigarette manufacturers and therefore having different height dimensions, comprises a cigarette carton height determination station, a cigarette carton opening station, a cigarette package tax stamp application station, a cigarette carton closing station, and a cigarette carton exit station. Each particular cigarette carton has its height dimension determined at the first cigarette carton height determination station, and such height dimension data is transmitted to a programmable logic controller (PLC). Cigarette carton opening mechanisms are located at the cigarette carton opening station, a tax stamp applicator is located at the tax stamp application stamper, and cigarette carton closing mechanisms are located at the cigarette carton closing station. All of such mechanisms are operatively connected to elevational adjustment servo drive mechanisms which are controlled by the programmable logic controller (PLC) so as to automatically adjust the elevational disposition of such mechanisms in accordance with the height dimension data characteristic of each cigarette carton.